



Summons

In the matter of Nissan North America, Inc. & Subsidiaries

Internal Revenue Service (Division): Large and Midsize Business

Industry/Area (name or number): Retail, Food, Pharmaceuticals, and Healthcare

Periods: FYE March 31, 2006 and March 31, 2007

The Commissioner of Internal Revenue

To: Nissan North America, Inc. & Subsidiaries

At: Nissan North America, Inc. & Subsidiaries, One Nissan Way, Franklin, Tennessee 37068

You are hereby summoned and required to appear before Steve White and/or Mike Prespare
an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers,
and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the
administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

See Attachment A to summons issued March 2, 2010 to Nissan North America, Inc. & Subsidiaries.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

Internal Revenue Service, 801 Broadway - Stop 21 Room 375, Nashville, TN 37203 Tel. No. 615-250-5136, 615-250-5367

Place and time for appearance at Internal Revenue Service, 801 Broadway - Mail Stop 21 Room 375, Nashville, TN 37203



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 12-2008)
Catalog Number 21405J

on the 15th day of March, 2010 at 9:00 o'clock A m.

Issued under authority of the Internal Revenue Code this 2nd ^(year) day of March, 2010 ^(year)

Signature of issuing officer

INTERNAL REVENUE AGENT
Title

Signature of approving officer (if applicable)

Title

Original — to be kept by IRS



Service of Summons, Notice and Recordkeeper Certificates

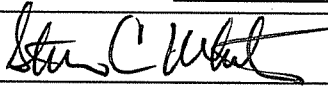
(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date MARCH 2, 2010	Time 8:03 AM CST
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**How
Summons
Was
Served**

1. ☒ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.
2. ☐ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): _____
3. ☐ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: Nissan North America, Inc. & Subsidiaries
Nissan North America, Inc. & Subsidiaries, One Nissan Way, Franklin, Tennessee 37068

Signature 	Title INTERNAL REVENUE AGENT
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4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: _____ Time: _____

Name of Noticee: Nissan North America, Inc. & Subsidiaries

Address of Noticee (if mailed): Nissan North America, Inc. & Subsidiaries

**How
Notice
Was
Given**

- | | |
|---|---|
| <input type="checkbox"/> I gave notice by certified or registered mail to the last known address of the noticee. | <input type="checkbox"/> I gave notice by handing it to the noticee. |
| <input type="checkbox"/> I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any). | <input type="checkbox"/> In the absence of a last known address of the noticee, I left the notice with the person summoned. |
| | <input type="checkbox"/> No notice is required. |

Signature	Title
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I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature	Title
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Provide complete signed and executed contracts, management letters, and agreements with the following vendors:

<u>Vendor NAME</u>	<u>Vendor NUM</u>
BAKER & MCKENZIE	AB0303001
BAKER & MCKENZIE - WASHINGTON, DC	L0400686
BECHER & CARLSON RISK MGMT INC.	AB0161601
BEECHER CARLSON	ACHW077
BINGHAM McCUTCHEN, LLP	L0038500
CONDE GROUP INC	AC0014801
DELOITTE & TOUCHE	0003069800
DELOITTE & TOUCHE LLP	AD0196901
DELOITTE & TOUCHE LLP	AD0306901
DELOITTE CONSULTING LLP	AD0187001
DELOITTE TAX LLP	AD0196902
DELOITTE TAX LLP	0003069800
ERNST & YOUNG	AE0261402
ERNST & YOUNG LLP	AE0262803
ERNST & YOUNG LLP	AE0262801
ERNST AND YOUNG	AE00027301
KPMG LLP	AK0112202
KPMG LLP	AK0007301
Kraft CPA'S PLLC	0003941100
LATHAM & WATKINS	L0003603
LATHAM AND WATKINS - CHICAGO	L0003600
MARSH RISK & INSURANCE SERVICES	AT0211201
MARSH RISK & INSURANCE SERVICES	0008009679
MARSH RISK & INSURANCE SERVICES	L0400415
MARSH RISK & INSURANCE SVCS	AM0017401
PRICEWATERHOUSECOOPERS	AP0327301
PRICEWATERHOUSECOOPERS LLP	AC0468302
PRICEWATERHOUSECOOPERS LLP	AP0304001
PRICEWATERHOUSECOOPERS LLP	AP0011601
PRICEWATERHOUSECOOPERS, LLP	L0400597

Should you allege that any of the documents sought in this summons are subject to privilege of any sort, provide a privilege log for each such document. Said privilege log must include the date of the document, identification of the author and all parties identified in the document, subject matter of the document, specific privilege asserted with respect to the document and a list of every person or entity to whom the document has been shown or provided.

Documents provided on February 25, 2010 in response to Information Document Request COR-21 identified as Exhibits 1 through 8 are not requested.